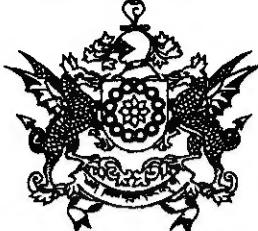


**SIKKIM**  
  
**GOVERNMENT** **GAZETTE**  
**EXTRAORDINARY**  
**PUBLISHED BY AUTHORITY**

---

**Gangtok**

**Friday 13<sup>th</sup> April, 2018**

**No. 161**

**GOVERNMENT OF SIKKIM**  
**FINANCE, REVENUE AND EXPENDITURE DEPARTMENT**  
**COMMERCIAL TAXES DIVISION**  
**GANGTOK**

**No. 19/2018 – State Tax**

**Date: 28<sup>th</sup> March, 2018**

**NOTIFICATION**

In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017) (hereinafter referred to as the said Act) and in supersession of notification No. 08/2018-State Tax, dated the 23<sup>rd</sup> January, 2018, published in the Gazette of Sikkim, except as respects things done or omitted to be done before such supersession, the Commissioner hereby extends the time limit for furnishing the return by an Input Service Distributor in FORM GSTR-6 under sub-section (4) of section 39 of the said Act read with rule 65 of the Sikkim Goods and Services Tax Rules, 2017, for the months of July, 2017 to April, 2018, till the 31<sup>st</sup> day of May, 2018.

**Dipa Basnet**  
**Secretary**  
**Commercial Taxes Division**  
**Finance, Revenue & Expenditure Deptt.**  
**FILE NO.GOS/CTD/2009-2010/16-1C (9) VOL-II**